THE MOUNTAIN ADVOCATE.

Entered as Second-Class Matter Friday, February 19th, 1904 at the Postoffice at Barbourville, Knox County, Ky., under Act of Congress of March 3rd, 1879.

MOTTO:—Live For Our Friends—Do The Greatest Amount of Good We Can to the Largest Number of People.

Terms: $1.00 Per Year in Advance. BARBOURVILLE, KENTUCKY, FRIDAY, JANUARY 13, 1911 Vol. 7. No. 48

JUDGE SAMPSON

Writes A Card Setting Forth His Views Regarding the Approaching Primary.

Willing to Abide By the Action of the District Committee.

Barbourville, Ky., Jan. 10, 1911.

To the Republicans of the 34th Judicial District:

I have heretofore announced my candidacy for the Republican nomination for Circuit Judge of this District, subject to the Primary election called for February 4th, and I shall be a candidate on that date, if the primary is held then. I know of no reason why the primary will not be held or should not be held on the date named, and I believe it will be held then. I had absolutely nothing to do with the calling of the primary election, or with the assembling of the District Committee which made the call. I did not know who the members of the Whitley County Committee were at the time the call was issued, and I did not influence them, or attempt to influence them in making the call, or in fixing the date of the primary. I was not present at the Committee meeting at Corbin. I am not a kicker in the Republican ranks, and have never been, and will not be in this instance. I accepted what was done by the Committee and am willing to abide by it, although I preferred a later date. If, in the opinion of the Committee, another date would suit the convenience of the voters better than the one named in the call, I shall make no protest or objection, and shall be a candidate on any day the primary is held. I believe in the principles of the Republican party, and in the uprightness and honesty of the party organizations, and am willing to submit to the party law and the majority rule. Republicans should work together in peace and harmony. So far as I am able to judge, the primary call is perfectly fair and complies with the law of the State governing such elections.

I hope to be in every part of the District before the Primary and to meet and greet every voter, personolly, so that in the future when I am your Circuit Judge, as I believe I will be, you will feel like you are personally acquainted with me and me with you, and that we can work together for the betterment of this great District and assist in bringing about the proper administration of justice.

Sincerely your friend,
FLEM D. SAMPSON.

Police Judge's Salary Fixed

At a recent meeting of the City Council an ordinance was passed fixing the Police Judge's salary. All the Councilmen voted in favor of the ordinance, except one, who was absent. The ordinance follows:

Sec. 185. Salary.

The Police Judge shall receive for services a salary of $15.00 per month and the fees of his office. Payable Quarterly out of the city Treasury.

That all ordinances in conflict with this section be and the same is hereby repealed.

Approved, this January 9, 1911.
J. M. WILSON, Mayor.

Attest:
W. M. MITCHELL, Clerk.

THE NEW VITAL STATISTICS LAW

In Effect First of Year; Local Registrars Appointed

The new Vital Statistics Law became operative with the advent of the New Year. For the first time in the history of Kentucky there will be registered under form of law the birth and death of a human being.

For the purpose of carrying out the provisions of the act there have been appointed over the entire state Local Registrars whose duty it will be to forward reports of births and deaths to the state office.

The State Board of Health with increased appropriations will learn from the reports of deaths what spots are infected with communicable and preventable diseases and be able to lower the death rate and effectually control the spread of such afflictions.

It becomes unlawful to bury the dead without a permit which is issued by the Local Registrar when a certificate of death is presented by the undertaker from the doctor. This enables the Board to locate epidemics and, by regulations as to burials, prevent the spread of disease.

The physician is required to report all births within ten days to the Registrar who forwards them to the state office. If no physician is in attendance, it becomes the duty of the parents of the child to report such events.

The following are the names of the Registrars for Knox county and the territory assigned each:

J. M. Wilson, Barbourville precincts No. 1, 2, and 3, Barbourville.

Christopher C. Harbin, precinct No. 4, Artemus.

Noah Smish, precincts West and East Flat Lick, Flat Lick.

Jeff Mills, precinct No. 7, Mills.

Thos. Hubbard, precinct No. 8, Scalf.

F. F. Rowland, precinct No. 9, Hopper.

Sam H. Black, precinct No. 10 Cranes Nest.

Hop Donaldson, precinct No. 11, Grays.

Andy Wilder, precinct No. 12, Corbin.

H. E. Hubbard, precinct No. 13, Bertha.

Stephen Gillum, precinct No. 14, Wilton.

Mrs. C. L. Heath, precinct No. 15, Lindsay.

Jos. McNeil, precinct No. 16, King.

Green F. Detherage, precinct No. 18, Warren.

Voting precinct No. 17 has not yet been assigned to a Registrar but will be in a few days.

Mine Inspector Here

Mr. T. J. Barr, of Lexington, one of the Assistant State Mine Inspectors, accompanied by the agent representing the factory, was here last Friday to assist Mr. Perry Cole, the assistant inspector for this section of the State, in setting up and learning how to use and operate the new oxygen helmets and other paraphernalia he now has on hand for use in mines where foul air prevents rescuers from entering, following an explosion. Mr. Cole is now thoroughly equipped for business if his services in that line should be needed.

Dr. Biggs on Trial

Judge D. W. Gardner, of Salyersville, is here as a special Judge this week to sit in the Dr. Biggs case, which went to trial yesterday morning.

Dr. Biggs is charged with killing a man named Dykes at Warren, a year ago last August.

A strong array of counsel has been employed on both sides and a bitter fight is expected.

GRILLS

ARRESTED CHARGED WITH MURDER OF OSBORNE FAMILY.

A very important arrest was made at Habersham, Tenn., last Saturday morning, when a young man named Grills, was arrested charged with the murder of Mr. and Mrs. ——. Osborne, near Corbin last week.

Grills was brought to this city Saturday afternoon and placed in jail to await the action of the grand jury. It was learned from some of the officers that while Grills denies any knowledge of the crime, yet, it is impossible for him to show where he was that night and he has admitted that he ate supper with these oldfolks the night before they were found murdered.

The authorities feel that they have the guilty party and he will be given a trial and it found guilty, he will no doubt be given the extreme penalty.

We stated in last weeks' issue that the crime was committed at Grays, but upon further investigation we learn that it was about three miles north of Grays and within two miles of Corbin. Be it said, however to the Grays people, that the crime was committed by a fiend who was a stranger to that section and we do not believe that there is, or even was anyone raised in that neighborhood who would commit such a dastardly crime.

The Panama Canal--Completion in Sight

It is now possible to see the Panama Canal in process of building, and at the same time derive from such a view a picture of the completed waterway. January 1 1914, will see commercial vessels passing from ocean to ocean, and as early as June 1, 1913, smaller vessels may be utilizing the canal. The date of January 1, 1915, remains the date set for the official opening, when a fleet of American warships will pass through the waterway, which will be thrown open to the world marked "finished."

The time elapsing between January 1, 1914, and January 1, 1915, will be devoted to the task of "tuning up" the machinery so that no accidents to American warships can affect the confidence of the American people in the military as well as the commercial adequacy of the canal.

The recent visit of President Taft and that of the Appropriation Committee of the House of Representatives, called marked attention to the progress of the work. While the American people have been clamoring to see "the dirt fly," Colonel Goethals and his corps of assistant engineers have been quietly devoting their army of something like 35,000 men to the task of successfully encountering the difficulties offered. Hertefore, the picture in the minds of the American people has been one of preparation, of a task in the process of evolution. There was presented to the president and to the Appropriations Committee the picture of a work that had "set." Order has been evolved out of chaos, a matchless organization has been perfected by Colonel Goethals which works like a machine and makes use of every minute of time. The engineering problem involved in the taming of the turbulent Chagres River has been solved by the construction of Gatun dam, the locks are in process of construction, and the only portion of the work which Colonel Goethals cautiously regards as still in an experimental stage is the excavation of Culebra cut, where slides are offering unexpected physical difficulties. But the only problem here appears to be one of time. In spite of it, the canal will be completed, not on time, but a year ahead of time, and within the contemplated cost of $375,000,000.—From "Realizing the Dream of Panama," by George F. Authier, in the American Review of Reviews for January.

PENCIL FACTORY

Established in Pulaski County Where Cedar Fence Rails Around Farms are Worth More Than Land.

Fence rails being worth more than the farms they enclose h s become an acknowledged fact in the Burnside section of Pulaski county, since it has been discovered that the quality of cedar growing there is the best adapted to the manufacture of lead pencils and large quantities of cedar timber have changed hands.

This is probably the only section in Kentucky where this character of cedar is found. High prices are paid for it. In some sections the small farmer with a little mountain farm which is fenced with cedar rails, has discovered that his fences are worth several times the value of his farm and that he can realize a small fortune from the sale of his cedar rails to the buyers for the pencil factories.

This has been instanced in many cases just across the State line, several miles south of here, in Tennessee. One man sold his mountain farm for $1,500 and the purchaser in turn sold the cedar rails from the fences for $5,000. Other instances of a similar kind have been realized.

The organization of a corporation for the manufacturing of lead pencils has been completed, and the actual work of construction of the factory at Burnside, this county has been started and is now under way. It will be completed by spring when the new enterprise will be opened.

For some time Burnside has been headquarters for Eastern capitalists for buying of cedar for lead pencil purposes. This point was selected on account of the character of cedar adapted to this purpose, being found along the bluffs of the Cumberland river for many miles above and below Burnside. This output has been shipped East and manufactured into lead pencils. It was seen that a great saving in the way of freight and labor could be had by establishing a manufacturing plant at Burnside. The factory is expected to be turning out its products in the course of a few months.—Special from Somerset to Lexington Leader.

Gasoline on the Farm

In the United States and Canada the gasoline tractor appeared later than in England, but it has multiplied more rapidly in the last few years. Relatively speaking, the percentage of crops planted, harvested, and hauled to market by the tractors is very small, but it is increasing with marvelous rapidity. The question of power on the farm is today of crucial importance. The portable gas engine or tractor is revolutionizing agricultural conditions just as surely as the use of general farm implements did a quarter and half a century ago. Thousands of farmers are annually equiping their farms with gas engines of small and large power to operate grindstones, pump water, saw wood, chop fodder, grind feed, operate churns, and cream separators, and to furnish light for barns and homes. On the larger farms and ranches the gasoline engines are doing the plowing, harrowing, mowing, thrashing, and hauling of produce to market.

Where 72 per cent of the rural community is given to mixed farming, combining dairying, hog raising, and the fattening of choice stall-fed beef cattle, the small portable gas engines of from 5 to 10 horsepower are the most popular. The engine is mounted on wheels and can readily be transported to any part of the farm to grind feed for the cattle, cut corn for ensilage, pulp roots, thresh grain in the barn, and milk the cows and run the churns and cream separators. A five-horse-power engine will, for instance, thresh from 200 to 250 bushels of wheat a day, and only two men are required for the operation of it.

In regions where medium sized grain farms are cultivated, with a crop of from 6,000 to 15,000 bushels, the problem is and always has been how to do the threshing with the least number of men and at the proper time. The gasoline portable outfit of from 12 to 30 horsepower has solved this problem for thousands of farmers. Many farmers of this class are equipped with portable tractors of from 30 to 35 horsepower, which have good hauling power and are sufficient to handle a good-sized separator fitted with both self-feeders and stackers, and also baggers. The engine is used also for plowing and much other work on the farm. A 12-horsepower engine is powerful enough to handle a 28-inch separator without feeder when a carrier instead of a wind stacker is used. This outfit may answer for the smaller farm, but not for the larger ones where the help problem is of such vital imporcance.

A comparison between the old-fashioned steam method of operation and a portable gasoline engine running a separator with self-feeder and wind stacker may be summed up as follows:

STEAM.

Engineer, per day	$4.00
Fireman, per day	2.50
Man and team hauling water per day	5.00
Total	$11.50

GASOLINE

20 gallons of gasoline at 25c per gal	$5.00
2 hours of man's time each day at 25c	.50
Toal	$5.50
Saving in favor of gasoline	$6.00

—From "Farming with Automobiles," by George Ethelbert Walsh, in the American Review of Reviews for January.

The Southern Commercial Congress

President Taft and two of his cabinet, Secretaries Dickinson and Wilson, will be present at the great meeting of the Southern Commercial Congress in Atlanta, Georgia, March 8th, 9th, and 10th. The meeting will typify and physical recovery of the South. In an interview to-day G Grosvener Dawe, Managing Director, said: "Just fifty years ago the struggle between the states was approaching a head. Consequently this semi-centennial meeting will have unusual significance. The proceedings will cover three days. One whole division of the meeting will be styled 'External Views of the South'. The group of speakers is of national weight, Sec. of Agriculture wilson, Geo. W. Perkins, Edward Hines, Pres. of the National Lumber Manufacturers Association; Samuel McRoberts, Vice-Pres. National City Bank of New York; George Westinghouse of Pittsburg and Arthur M. Harris of N. W. Harris and Company of Boston." The first night will be devoted to the subject of "The Solid South of Business", spoken to by one business leader from each state; the second night to "Making the New South Understood", closing with a speech by Colonel Roosevelt on "The South's Obligation in Statesmanship and in Business Endeavor"; the third night to "The South's Higher Thought". The speakers that night will be William G. McAdoo, Dr. E. A. Alderman (invited), Governor Woodrow Wilson, Secretary of War Dickinson. The final speech of the meeting will be President Taft, his subject being "A Greater Nation Through a Greater South".

REPORT

Of the Condition of the First National Bank at Barbourville in the State of Kentucky, at the close of business, Jan. 7, 1911.

No. 6262.

RESOURCES.

Loans and Discounts		$107,561.41
Overdrafts, secured and unsecured		1,250.81
U. S. Bonds to secure circulation		15,000.00
Premiums on U. S. Bonds		200.00
Banking house, furniture, and fixtures		6,500.00
Due from National Banks (not reserve agents)		2,036.65
Due from approved reserved agents		9,069.08
Checks and other Cash Items		380.67
Exchanges for Clearing House		564 14
Notes of other National Banks		65.00
Fractional paper currency, nickles, and cents		366.13
LAWFUL MONEY RESEVED IN BANK, VIZ:		
Specie	10,427.35	
Legal tender notes	750.00	11 177.30
Redemption fund with U. S. Treasurer (5% of circulation)		750.00
Total		154,921.24

LIABILITIES.

Capital stock paid in	25,000.00
Surplus fund	15,000.00
Undivided profits, less expenses and taxes paid	249 53
National bank notes outstanding	15,000.00
Individual deposits subject to check	93,241.36
Time certificates of deposits	6,426.00
Cashier's checks outstanding	4.35
Total	154,921.24

STATE OF KENTUCKY, }
COUNTY OF KNOX } ss.

I, Robert W. Cole, Casbier of the above-named bank, do solemnly swear that the above statement is true to the best of my knowlege and belief.

ROBERT W. COLE, Cashier.

CORRECT-ATTEST:
J. M. ROBSION,
C. C. SMITH,
J. M. LOCK, } Directors.

Subscribed and sworn to before me this 12th day of Jan., 1911.
JAS. M. WILSON, Notary Public.
My commission expires Feb 15th, 1912.

The Frivolous Race

She's not a bit athletic
She can not swim or row,
While bunkers, tees and things like these
At Golf she dosen't know
Of tennis-courts she has no thoughts,
It tires her to bowl;
She never tried a horse to ride,
Nor in a punt to pole.

She'd rather take a trolly
Than walk a block or two;
To talk and tat and things like that,
Are quite the most she'll do.
And yet she won a Marathon,
Yes, really, for, you see,
She ran twenty miles—of ribbon
In her dainty lingerie!

—Woman's Home Companion.

COmmittee to Meet

The Senatoria
has been called to
January 20, in Cor
time and manner of n
candidate for State Sena
the 17th Senatorial District.

It is now almost an assured
that Knox county will have a candidate in the person of W. C. Black.

The Mountain Advocate

Published Every Friday at Barbourville, Kentucky.

Entered as Second-Class Matter February 19th, 1904 at the Postoffice at Barbourville, Ky., under Act of Congress of March 3rd 1879.

D. WILL CLARK, — EDITOR AND PUBLISHER.

Subscription Rates: $1.00 per year in advance to everybody.

14 Is the number for those desiring to communicate with this office by phone. Ring up Central and ask for number. You will then be connected direct with this office, if you have The Camp Ground Telephone service. **14**

The Official Organ of the Republican Party in Knox County.

We are authorized to announce

JUDGE FLEM D. SAMPSON

Of Barbourville, Kentucky

as a candidate for the nomination for Circuit Judge of the 34th Judicial District of Kentucky, subject to the Republican Primary, to be held Feb. 4, 1911.

THE JUDICIAL PRIMARY.

We are reliably informed that a protest has been sent up to the State Central Committee by W. R. Black, of this city, opposing the action of the Judicial District Committee in calling the Primary for February 4. and asks the State Central Committee to take the matter in hand and set the call aside and fix a later date.

We are of opinion that the call for the Primary was legal and in harmony with the party laws governing such matters. We copy from the party laws as follows:

CIRCUIT COURT DISTRICT COMMITTEE

RULE ELEVEN

"Each Circuit Court District shall have a Circuit Court District Committee, which in districts comprising more than one county, shall be composed of the chairman and county executive committees embraced within said Circuit Court District; the chairman of each of said Circuit Court Districts shall be the chairman of that county which cast the largest Republican vote at the preceding Presidential election, except in any district which is co-extensive with a county, when the County Executive Committee of such county shall be the Circuit Court District Committee."

The above is copied ver batim from the printed copy of the Republican Rules and Organization. That is exactly the course that was pursued by the District Committee and yet W. R. Black has filed a protest before the State Central Committe asking that the Primary which is called for February 4, be set aside.

We have heard an expression from a large per cent of the voters of Knox county and have never heard a Republican voter other than W. R. Black himself object to the time fixed by the District Committee for the Primary, and, besides, as we have heard, he objected to the County Committee of the two counties acting, but wanted to leave it all to the two chairmen themselves.

This is the first time we ever heard of there being too many Republicans in the meeting. We have always thought that the more Republicans, the better the meeting, and especially if Chairman Manning was the awful man that Judge Black seems to think he is, was it not best to have his County Committee there to prevent his doing something dreadfully wrong?

The matter will be tried out in Louisville to-morrow, Saturday, and the matter finally settled, but whether the Primary is held on February 4 or some future date, the people have their minds made up to elect Judge Sampson and a delay would not effect any change in

Query

...ky girl has been kissed ...sand times and sighs for ...e, while an Illinois woman had a man arrested for kissing her once. In which State had you rather live?

THE NEW LAW.

Beginning with the present year and month Kentucky took rank with the progressive States in our Union and became one of the first Southern States to take official cognizance of the advent and the passing out of the world of human beings who are born or die within her borders. That a civilized government should let the event of a birth and death of humans pass without a note of its occurrence will appear an inhuman act to all who will pause for a moment to give the ma ter due thought. That the cause of death is secured is also a great aid in the battle now being waged against preventable diseases.

The certificates of births and deaths will be preserved for all time, protected against fire, mold and theft, and will become of inestimable value in years to come to prove descent, in aiding in the settlement of wards, and guardians, to determine age for holding public office, jury service, voting, military service, entering the professions, liability under the child labor laws, age of consent and of irresponsibility for crime.

The certificates of death which states whether or not the patient died of a contagious, infectious or communicable disease will enable the State Board of Health to put its finger with certainty upon the diseased spots of the State and enforce proper regulations and precautions so that the needless slaughter b preventable diseases of the citizens of the State will be checked.

Local registrars for every county of the entire State have been appointed, commissioned and furnished with the necessary supplies to begin their work. Physicians are required to report within ten days the births that occur in their practice and to give the facts required upon the form of death certificate adopted by the Bureau of the Census, and provided for by this law.

The undertaker is required to procure the personal and statistical particulars with the signature of the informant and to procure from the physician the facts relating to the cause of death This certificate is then presented to the Local Registrar who issues a burial or removal permit.

It becomes unlawful for cemetery keepers, sextons or owners of private burying grounds to permit burials without a burial permit from the local registrar. A body can not be shipped by a common carrier or other public conveyance without the authority of a burial-removal transit permit which requires the body to be so prepared that there is no danger of a spread of the disease en route, or when it reaches its destination

Penalties are provided for failure to comply with the law's provisions by anyone upon whom a duty devolves.

Every good citizen should aid in making this law a success in every detail, as the good accruing therefrom to the masses of people will be manifold. Study its intent, and the details of its workings, and help to educate the public so that the greatest good may come from its operation.

A Philadelphia woman was found dead in bed with an empty carbolic acid bottle and a half finished modern novel by her side. The police, who can assign no cause for the rash act, are advised to tackle the novel.

Kentucky shows more people killed during the Christmas holidays than any other State. It's hard to get ahead of Kentucky.

The Mountain Advocate Bargain Subscription Offer One Day Only—Jan. 30, 1911

We are pleased to announce our fourth Annual Bargain Subscription Day offer. One day each year for the past four years, we have arranged with the Louisville Herald to set aside one day and to make special price, whereby we could offer the Mountain Advocate and their paper for less than the regular price of their paper.

Hundreds of our readers take a daily paper as well as ours in order to keep fully abreast of the news of the world—those who do not should do so.

There is no better daily paper, at any price, than The Louisville Daily Herald. It is under a new managemer and as good as it has always been; it is better today than ever.

It is a clean, family sheet, allowing no objectionable advertising of any kind to be published

Is has the finest local news service of any daily paper in the State

It has Associated Press telegraphic news of the world; it has amusing pictures from its own cartoonists every day, splendid half-tone pictures showing local and world events, and a fearless independent editorial page, always fair and interesting even to those who differ politically with the editorial opinion.

The regular price of the Daily Herald is $3 a year by mail, and the regular price of our paper is $1 a year by mail. By special arrangement we are able to make the the wonderful offer of

The Louisville Daily Herald, Regular Price $3 a year
The Mountain Advocate, Price $1 a year. Total $4

Both For $2.75

If subscription is received at our office not later than January 30, 1911. Positively no subscription will be accepted at less than the regular price if received in envelope postmarked later than January 30th. Send U. S. or express money order, bank draft or currency in registered letter to THIS office only.

Subscriptions for either paper may be new or renewal, and will date one year from January 30, 1911, or one year from the date at which present subscriptions expire. If you have paid up your subscriptions for our paper, you may send $2 for subscription to the Herald alone. Send your orders NOT to The Herald, but to

The Mountain Advocate

H. L. HATTON'S Meat Market

STEAK and No Mistake!

I have opened my fresh Meat and Vegetable stand in the Costellow building on Walnut Street, and propose to keep nice, fresh Meats and Vegetables for the denizens of Barbourville, and propose to keep constantly on hand, nice Chops and Steak; nice fresh vegetables, at reasonable prices.

Call and get your meat, sweet and fresh, for breakfast, dinner and supper. My shop will be open to the public from early morn until late at night to accommodate the hungry multitude. None but the best meats handled, so you will know when you get HATTON'S STEAK you can rely on it being fresh and no mistake.

Walnut Street **H. L. HATTON,** Walnut Street
BARBOURVILLE, KENTUCKY

$5 Cash

FACTORY PROFIT-SHARING PIANO CLUB.

Join My Piano Club.

Save all selling expense as well as jobbers', dealers' and solicitors' profit.

Retail Price.	Club Price.
$275.00	$172.00
$325.00	$222.50
$375.00	$248.00
$450.00	$282.50

FACTORY

Makes you a member—sends a piano to your home and saves you the middlemen's profit.

$1.25 A WEEK

Keeps up your dues and in case of death gives you receipt in full for your piano.

Terms less than rental.

Send in the coupon today.

HOME

Highest quality, unlimited guarantee, satisfaction or money refunded. A still greater reduction by using our coupon plan. Call or write for explanatory booklet at once.

F. O. EVANS PIANO CO.
Ninth and Locust, Des Moines, Ia.
MANUFACTURERS
"Pianos from Factory to Home."

CUT OUT THIS COUPON AND MAIL TO US TODAY.
Send me free, your booklet "F. O. Evans Piano Factory Profit Sharing Club." This request places me under no obligation whatever.
Name ....
Address ....
City ....
State ....

NEW IDEA MANURE SPREADER

FARMERS, ATTENTION!

This Manure Spreader is different from all others. Do not buy without first investigating the merits of the same. The exclusive features not found on other machines: Drawn with coupling pole; without a clutch or cog wheel. Can be heaped in loading, the same as a farm wagon. Guaranteed to pulverize all manure (notice the three chances).

This machine is built on a common sense principle of a farm wagon,—hence is the simplest, most durable, lightest draft, lowest down (hence easy to load into) spreader on the market. Backed by ten years' experience, not an experiment. Ask for catalogue X.

THE NEW IDEA SPREADER CO., Coldwater, Ohio.

YOU WANT BETTER LIGHT?

The MAZDA LAMP will double your light without increasing your light bill. The metal filament affords two-and-a-half times as much brilliancy as the ordinary carbon incandescent—and the quality of the light is pure white. We would be glad to quote you prices on this lamp, chandeliers and any electrical fixtures desired.

We shall be glad to give estimates of cost of wiring your home for

ELECTRIC LIGHT

All our work is done by careful, experienced men, and is guaranteed to give satisfaction.

Barbourville Electric Light Heat & Power Co.
[INCORPORATED]
A. D. SMITH. Lessee.
'Phone No. 61,

Who Was There That *You* Knew?

IN the shadowy ranks of those who marched to defeat or death or victory fifty years ago in the mighty conflict that convulsed this great nation, is there father or grandfather or uncle of yours? Would you like to see a photograph of him in that long ago day of his youth—a photograph that he never knew was taken? Perhaps we can show you one; and in any case, we can tell you a story, stranger than any detective fiction, of 3,500 priceless photographs that were lost and are found again.

3,500 Long Buried Photographs of the Civil War

THEY were taken by the greatest photographer in the United States of that day; they were bought by the United States Government for $30,000; they were buried in the War Department for 50 years—they are buried there still. But a duplicate set was kept by the photographer—who died poor and broken down; that duplicate set was knocked from pillar to post for nearly 50 years, until it was discovered by a New England collector. J. Pierpont Morgan tried to secure the collection—Ex-President Garfield and General Benjamin F. Butler said it was worth $150,000—yet with the help of the REVIEW OF REVIEWS, the entire collection has been gathered into 10 great volumes and is placed within your reach at less than the value of one of the photographs. It is the one accurate, impartial history of the Civil War—for the camera cannot lie. It tells the story of the War you never heard before. Taken under protection of the Secret Service, these photographs bring to light thousands of little-known phases of the war; they penetrate to strange places and record strange things.

REMEMBER:—Our privilege of selling these books is limited as to time. Our supply of Free Portfolios is limited in quantity. You must be prompt to secure either. Better mail this coupon today.

Review of Reviews Company
13 Astor Place, New York

12 of These Pictures FREE For the Cost of Mailing

In order to give you some idea of the greatness of this work we will send you 12 superb reproductions of the photographs free of charge in a handsome portfolio. These photographs are very expensive and valuable, but you send only 10 cents to cover the cost of mailing. They are not only interesting from a historic standpoint, but, framed, make a splendid addition to your library walls.

At the same time we will tell you how the Review of Reviews can offer this $150,000 collection of 3,500 photographs at the price the United States Government paid for three of the pictures.

Send the coupon at once.

Review of Reviews Company, 13 Astor Place, New York, N. Y.

Send me, free of charge, the 12 reproductions of your newly discovered Brady Civil War photographs ready for framing and contained in a handsome portfolio. Also send me the story of these pictures and tell me how, for what the government paid for half a dozen prints, I can make the whole collection my own. I enclose 10 cents to cover the cost of mailing.
Name ....
Address ....

The 1911 World Almanac

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A Beautiful Home For Sale

I will sell my residence on Dishman St., and a ½ acre lot on Main St., on easy terms. Gas, water and sewerage at residence.

J. M. Robsion.

Why does Great Britian buy its oatmeal of us?

Certainly it seems like carrying coals to Newcastle to speak of exporting oatmeal to Scotland and yet, every year the Quaker Oats Company sends hundreds of thousands of cases of Quaker Oats to Great Britian and Europe.

The reason is simple; while the English and Scotch have for centuries eaten oatmeal in quantities and with a regularity that has made them the most rugged physically, and active mentally of all people, the American has been eating oatmeal and trying all the time to improve the methods of manufacture so that he might get that desirable foreign trade.

How well he has succeeded would be seen at a glance at the export reports on Quaker Oats. This brand is without a rival; is packed in regular 10c packages, and in hermetically sealed tins for hot climates. 51

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Barbourville, Kentucky.

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ATTORNEY-AT-LAW,
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J. M. ROBSION
LAWYER,
OFFICE: Over First National Bank
BARBOURVILLE, KY

J. D. MAIN,
Lawyer,
Office West side Public Square,
BARBOURVILLE - KY

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DENTIST
OFFICE:—Up Stairs, in Parker Building.
BARBOURVILLE, KY.,
Phones: Office, 36.
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Tonsorial Parlor!
K. F. DAVIS, PROPRIETOR.
WEST SIDE PUBLIC SQUARE.

If you want a good, clean shave, a neat hair cut, or a shampoo, you will find no better place in town.

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GIVE HIM A CALL.

THE MOUNTAIN ADVOCATE
D. W. CLARK, EDITOR
BARBOURVILLE, KENTUCKY
SUBSCRIPTION PRICE One Year, in advance... $1.00

1911-January-1911

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29	30	31				

L. & N. Time Card

North Bound

No. 22 Daily, due .... 10:32 a. m.
No. 28 " except Sunday .... 1:55 p. m.
No. 34 Daily, due .... 11:24 p. m.

South Bound

No. 23 Daily, due .... 3:24 p. m.
No. 27 " except Sunday .... 11:20 a. m.
No. 21 Daily, due .... 3:45 a. m.

Street car leaves Hotel Jones twenty minutes before the scheduled time for trains.

Church Directory

CUMBERLAND RIVER BAPTIST CHURCH
Every Sunday in each month.
Morning Service .... 11:00 a. m.
Evening " .... 7:30 p. m.
Sabbath School .... 9:45 a. m.
Prayer Meeting, Wednesday .... 7:20 p. m.
REV. A. C. HUTSON, Pastor.

FIRST METHODIST EPISCOPAL CHURCH
Every Sunday in each month.
Morning Service .... 11:00 a. m.
Evening " .... 7:30 p. m.
Sabbath School .... 9:30 a. m.
Prayer Meeting, Thursday .... 7:30 p. m.
REV. F. W. HARROP, Pastor.

CHRISTIAN CHURCH SERVICES
Morning Service .... 11:00 a. m.
Evening " .... 7:30 p. m.
Sabbath School .... 9:45 a. m.
Junior Endeavor .... 1:30 p. m.
S. S. Workers' Con., Tues. .... 7:00 p. m.
Prayer Meeting, Tuesday .... 7:45 p. m.
REV. EBER H. MULLINS, Minister.

PRESBYTERIAN CHURCH SERVICES
First and Third Sunday in each month.
Morning Service .... 11:00 a. m.
Evening " .... 7:30 p. m.
Sabbath School .... 9:45 a. m.
Prayer Meeting, Wednesday .... 7:30 p. m.
REV. ROBT. L. BROWN, Pastor.

For Representative

We are authorized to announce **WILLIAM F. PARKER** Of Knox County as a candidate for Representative from the 69th Legislative District composed of Knox and Whitley counties, subject to the action of the Republican party.

PERSONALS

Around Town

Mr. Joe Hopper, of Wilton, was a visitor in this city Sunday.

Charles Ellison, of Trosper, was calling on his best girl here Sunday.

Miss Birdie O'Horner, of Covington, is visiting Mr. J. B. Gates and family.

Mrs. Sparrow, of Corbin, was the guest of Mrs. J. D. Tuggle the first of the week.

W. M. Dishman has been in Lexington this week disposing of his tobacco crop.

Miss Maggie Rowland, of Hopper, has been the guest of friends in this city this week.

Hon. Caleb Powers returned Sunday afternoon from a business trip to Washington, D. C.

Miss Otie Miller, of Williamsburg, who has been visiting her aunt, Mrs. A. W. Hopper, has returned home.

Miss Mary Gibson left Saturday night for Atlanta, Ga., to enter a hospital and take a course in nursing.

Mr. Edwin P. Morrow, of Somerset, is here this week to assist in the defense of Dr. Biggs, who is charged with murder.

Mr. and Mrs. T. B. Ashley returned the latter part of last week from a visit to Mr. Ashley's parents in Casey county.

Mr. and Mrs. John E. Matthews returned Saturday to their home in Philadelphia, after spending a week with home folks.

We publish the announcement today of Prof. W. F. Parker for nomination as Representative in the General assembly from this district. A more complete write up will appear next week.

Rev. Eber H. Mullins, of Mt. Vernon, has accepted the charge of the Christian church in this city, and will preach every Sunday morning and evening at the usual hours. A cordial invitation is extended to all to attend.

Mr. John Brogan, of Oklahoma City, formerly of this place, returned here the first of the week to spend a few days among former friends and relatives. He was accompanied by Mr. Underwood, a Real Estate dealer of Oklahoma City.

Destructive Fire at Pittsburg.

A defective flue in the Pittsburg, Laurel county postoffice, caused a disastrous fire, which for a time Wednesday afternoon of last week at four o'clock, threatened the destruction of the town, when all of Water street, from Laurel street to Mrs McCoy's residence, was burned Dynamite was used to save the Pittsburg store. All the records of the postoffice were burned. Other losses were: Mrs. Nell Hops, Bass Warren and the Pitman Coal Company store rooms, Will Smith's barber shop and the stores of W. L. Coates, George Ward, William Turner and John Hale. The total loss is $15,000, with $2,500 insurance.

Conjugal Felicity.

The editor, who much is noted for his uncontrolable temper, attended a religious revival in the neighborhood and became converted.

A month later he was holding forth to a number of friends and relatives gathered at the Thanksgiving dinner table, on the subject of his religious principles, his entire change of character, and his kind and forbearing disposition. Finally, growing enthusiastic in his description, he called on his wife to uphold his assertions.

"Clara," he shouted, "you haven't had an unkind word or deed from me since I got converted—now, have you?"

There was a dead silence; then came in meek, yet reminding tones, from the other end of the table: "Dan, Dan, you've forgot the time you bit me when I was trying to subjugate your unruly temper."

Card of Thanks

Mr. E T. England and the members of his family wish to express their deep appreciation of every word and act by which their friends have shown their sympathy for them in their deep bereavement.

RESOLUTIONS.

The Civic League of Barbourville, in regular session, named the undersigned committee to prepare and cause to be published, suitable resolutions concerning the death of Mrs. Katherine England Dishman, who was a faithful member and late officer of the Civic League; therefore be it,

RESOLVED, That we deeply feel the great loss of our beloved sister, Mrs. Dishman, who passed from us on December 30th, 1910.

We mourn her loss because of her beautiful life and exemplary character, she filling her office faithfully and well, never shirking a duty but always ready and willing to assist in any work proposed for the benefit and upbuilding of the community, therefore; be it further

RESOLVED, That we ever cherish the memory of our beloved sister, and that the influence of her bright, young life still be with us, leading us on, and inspiring us to greater efforts in the fulfillment of life's many tasks which still await us.

Then farewell dear one for awhile,
But oh, we cannot say forever;
We'll meet again they golden smile,
In love's bright home beyond the river.

MRS. H. C. FAULKNER, } Com.
MRS. F. D. SAMPSON, }

RESOLUTIONS.

Barbourville, Kentucky, January 10th, 1911, the following resolutions were unanimously adopted:—

WHEREAS; It has pleased the Great Commander of the universe to call from among us Sir Knight, George T. Faulkner to the Grand review beyond the chilly waters of the Jordan; be it

RESOLVED; that Boone Tent, No. 72, K. O. T. M., has lost a loved and lovable member, the community one of its best and respected citizens, and the family a much loved son and brother; and be it further,

RESOLVED, That we cherish his memory, by the fiting ceremonies of our order, and that our Charter be draped for thirty days, and be it further,

RESOLVED, That we tender to the bereaved father and mother, whose hair is begining to frost with the many winters, our tenderest sympathies, as we believe as they do, that their loss has been his eternal gain, and that he today is in that Grand review, where the smiling face of the once crucified banishes all clouds of sorrow and sadness; be it further,

RESOLVED; That we send a copy of these resolutions to The Mountain Advocate and the Peoples' News for publication, and that a copy be sent to the family; that a page of our Records be set aside as a memorial to his memory, and that the date of his death—December 20th, 1910—be written thereon.

W. H. McDONALD,
HUGH T. MILLER, } Com.
W. C. FAULKNER,

A loving friend from us is taken,
To his home beyond the skies;
He sleeps that sleep that knows no wakeing
Until God shall say, arise.

We know that we all will miss him,
When in the lodge room gathered 'round;
While we sing the grand old anthem,
Tenting to-night on the old camp ground.

—[W. H. McDonald.

MATRIMONY.

Matrimony is the joint stock company which a minister promoteth as a side line, and a lawyer throweth into bankruptcy with the feminine stockholder as the preferred creditor.

It is the boot which induceth a girl to swap a hundred-dollar salary for a forty-dollar man. 'Tis a neckyoke which maketh two collars to chafe as one.

Matrimony is ascribed to softening of brain or heart, or pure itch. Exactly what causeth it the Lord only knoweth, but time will tell—when it is too late.

By matrimony the optimist expecteth to get a silent pardner who feareth not the cook nor staying alone at night. The pessimist hopeth only to dodge the hobble-skirted suffragette when he maketh his choice, and to escape with light alimony.

The benefits of matrimony are many (sayeth the promoter.) For mending broken nobility it is without a rival. Through it man acquireth a good cook and housekeeper—sometimes. And a woman obtaineth a meal ticket—occasionally. And when she doth, although issued for life, she frequently loseth it before it expireth.

Matrimony resulteth variously—in happiness, trouble or even children. The latter, though the least frequent, seem to be the most dreaded.

Is matrimony a failure? The neighbor on the right hand saith: "Yes, it is hell," and the one on the left say, "It is heaven." And verily, both are wrong—it is earth.

In the Blessed Realm there is no marrying nor giving up alimony. Angels, being wise, are prudently fearful. Wherefore, only by rushing in and investigating for ourselves can we learn what matrimony hath in store for us.

Brethren, let us make no mistake, but take the brisk, smart intelligent girl and we will be the lucky ones.—Smart Set.

Boone Tent No. 72, K. O. T. M., will hold review in the old Masonic Hall, Thursday, Jan. 19, 1911. All Knights are requested to be present.

Eastern Star

Last Tuesday a Chapter of the Eastern Star was instituted and set to work at this place Miss Ida Moss, Worthy Matron of Pineville Chapter, was deputized by the Grand Patron to do the work. Miss Moss was ably and beautifully assisted by Mr. A. C. Blowers, Mrs. Judge Davis, Mrs. Blowers, Mrs. Arnett, Mrs. Reeder, Mrs. Ware, Mrs. Wickliff, Mrs. Dr. Durham, Mrs. Manning and Mrs Knuckles, all members of the Pineville Chapter.

Work was called off at noon and a splendid luncheon was served in the parlors of the lodge hall and after a social time the work was completed. The new Chapter has been started with every indication of a bright, useful and successful career and every one entitled to membership should take early advantage of the opportunity.

The following officers were appointed in the new Chapter:

Worthy Matron, Mrs R. M. Stansbury; Associate Matron, Mrs. H. C Black; Worthy Patron, J. B. Gates; Conductress, Mrs W. W. Tinsley; Associate Conductress, Mrs. A. W. Hopper; Warder, Mrs. R. W. Cole; Sentinel, W. W. Tinsley; Secretary, Miss Gertrude Black; Treasurer, Mrs. F. D. Sampson; Organist, Mrs. H. L. Hatton; Chaplain, Mrs. H. C. Faulkner; Marshall, Mrs. J. S. Miller; Adah, Mrs. J. F. Hawn; Ruth, Mrs. W. H. McDonald; Ester, Mrs W. R. Lay; Martha, Mrs. J. B. Gates; Electa, Mrs. J. B Jones.

Slave Pensions.

Shortly after the war the Kentucky Legislature allowed all slaves who had married in bondage to go before the County Clerk and make a declaration, thereby legitamizing their marriage and issue. Owing to ignorance this was done in but few instances, the consequences being that the pension bureau turned down all widows' and orphans' pension claims At the last session of the the Kentucky Legislature Senator Bradley prepared a bill which was put through both houses by State Senator Cureton, of Louisville, making the customary slave marriage legitimate. They were usually performed without license. The pension bureau has ruled that it can now consider any claims which may be filed since the act of the Legislature went into effect last July. All claims which were filed before that date must be refiled. There are several hundred cases in the State of negro soldiers whose descendants will become pensionable under the ruling of the pension bureau.—Jessamine Journal.

Real Estate For Sals

2 houses and lots on Depot St., well improved, plenty of fruit and good gardens.

Two-story house on Knox St., large lot, all conveniences.

House and lot on Allison Ave., cheap if taken at once.

House and lot on Pine St., splendid garden spot.

Two-story brick with large lot in heart of town, suitable for residence with business room attached.

Two-story residence on Dishman St., large yard and garden, all conveniences.

Almost two acres with two small houses; lot faces on three streets.

Large vacant lot on Dishman St.

Vacant lots on River St., splendid building sites.

Business house on Public Square, paying 10 per cent on the investment.

Vacant lot, fine building site, on Public Square.

Vacant lot on North Main St., suitable for residence.

FOR RENT—Comfortable cottage on Pine St., good garden, will rent by the year.

Apply to
D. W. CLARK, Agent.

Think About THIS!

DON'T you know that there is nothing that you can give a friend as a **New Year's Present** that they will appreciate so much as one of your PHOTOS

I have opened my studio in the rooms over L. G Miller's Store, and can make you a splnedid PHOTO—any size you may want and at prices that are bound to please.

Come and see my work and let me make up some for you. Satisfaction guaranteed.

G. R. SMITH,
PHOTOGRAPHER.
STUDIO Over L. G. MILLER'S ARCADE STORE.

HOTEL JONES

BARBOURVILLE, KY.

The Leading Hotel In S. E. Kentucky.

Telephone, Electric Light and Natural Gas in Every Room. Hot and Cold Water Baths. Everything New and Up-to-Date. Accommodations Top Notch.

RATES:........ $2.00 PER DAY.

AMERICAN PLAN

Corner Knox Street and Public Square.

W. R. TIPPETT, Manager.

REAL ESTATE

SOLD OR RENTED ON COMMISSION.

DO YOU want to Buy Real Estate? If so see me and I will try to supply your wants. I have a large list of farms in Knox county, consisting of Coal and Timber lands, grass lands, agricultural farms, in large, small and medium size, tracts, that I can suit the wish of almost eny one. Also

TOWN PROPERTY

having a nice list of property, both improved and unimproved, listed for sale. If you want to locate in town, either to buy or rent, SEE ME. I can supply your wants—if I haven't what you want I will get it or try to.

If you want to sell or rent, let me find you a customer. List with me, I will put yur wants before the public and treat you right.

I am also agent for land in Florida. Commission reasonable.

Farm Lands. **D. W. CLARK** Mineral Lands.
Florida Lands
BARBOURVILLE, KENTUCKY

DR. B. F. HERNDON
Druggist and Pharmacist.

PURE DRUGS and MEDICINES
Nice Line of Patent Medicines
Combs, Brushes. Perfumery, Books and Stationery.

DR. HERNDON'S PRESCRIPTIONS ARE CAREFULLY COMPOUNDED.
NICE LINE CIGARS AND TOBACCO.

NEW HOTEL BLOCK, KNOX STREET, BARBOURVILLE, KY.

GEORGE W. TYE

LIVERY, Feed and Sale Stable.

Only First-Class Livery in Town

East Side Public Square, - Barbourville, Kentucky.

TAX SYSTEM NEEDS REVISION

Address of A. Y. Ford to the Members of Kentucky Press Association.

PRESENT MODE COSTS HEAVILY

Tax Revision Does Not Mean Exemption, But Fair Apportionment on All Kinds of Property—It Means Uniformity.

Louisville.—The following is the address of Mr. A. Y. Ford before the Kentucky Press association at the mid-winter gathering in Louisville:

The tax system of a state deserves careful consideration, because the power to tax is the power to destroy, and a tax unwisely laid may easily drain the life of a community or kill an industry. Approximately $20,000,000 a year are taken from the pockets of the people of Kentucky for the support of the state, county and municipal governments. It is incomprehensible that a thing which means so much in dollars and cents to the people of the state should generally have received such scant consideration. It is difficult to understand why it should have been so hard at any time to secure from those charged with the duty of making our laws a careful, thorough and conscientious study of the methods by which these large revenues are raised. We have no special complaint to make of the way in which these revenues are spent. There has been no considerable extravagance in the expenditure of our public funds. It is therefore time that we now stop to consider carefully whether these large sums are raised by the best possible methods, whether they are raised in a way that distributes the burden fairly as between the owners of various kinds of property, whether the tax laws impose the least burden consistent with the demand for revenue, and whether they so distribute the burden as to offer the least possible hindrance to the development of the state. Where there is competition between communities such as necessarily exists under modern conditions, an unwise system, laid without due consideration of the handicap it may impose upon the community in the sharp competition for new population, new industries and new capital may easily prove destructive of prosperity.

Revision Does Not Mean Exemption

The movement for a revision of the tax system of Kentucky is not a movement in favor of exemption of any kind of property from taxation. I know it has been characterized in some quarters recently as an appeal for an exemption of capital from taxation. There has recently appeared in the press of the state an article from a gentleman for whom I have the greatest respect which reveals a total misunderstanding of the spirit and purpose of this movement. In this article it is declared that the attempt to revise the system of taxation in Kentucky is a part of a general combination of capital to secure exemption from taxation. I state deliberately, and with full consideration, and having abundant opportunity to know whereof I speak, that no advocate of the proposed revision of the tax system of Kentucky has ever suggested that any class of property should be exempted from taxation.

The purpose of the movement for tax revision is not to secure exemption for any class of property. On the contrary, it is for the purpose of removing constitutional restrictions so that the legislature may have power so to vary the method and the rate that millions of dollars of property that now escape taxation may be made to yield a revenue and thus relieve the burden on real estate. Our present system has utterly failed in this respect. After nineteen years of trial we find it has practically broken down, so far as concerns the raising of revenue from stocks and bonds and other property of that intangible kind which can easily be hidden.

Shall we merely keep on with the old system that has failed, or shall we make ourselves free to try methods that have succeeded elsewhere in deriving large revenue from this kind of property which escapes in our state? I make no appeal for the tax dodger. I favor no exemption of any kind of property. I advocate a system that will make every kind of property bear a fair share of the burdens rated according to its capacity and collected by a method fitted to its character.

Facts and Not Theories

Theoretically, under our present law, no property is exempt. Practically, under our present law, millions upon millions escape. Only about $5,750,000 of bonds, for instance, were taxed in Kentucky this year. That is manifest absurdity. Let us address ourselves to the facts. Let us face the conditions as they are—the laws of economics and of human nature as they are—and not as we think they should be.

The system of taxation we have in Kentucky is what is known as the General Property Tax System. It is a system which came into existence many years ago when property existed in simple form, when most that a man had would be in shape of lands and houses and live stock, or a stock of goods, or other things visible to the eye and easily assessed. In that day it served its purpose fairly well, but that day has been long outgrown and the system which sufficed then is now being generally abandoned because it has been found impossible to adapt it to the many new forms of property which have come into existence with the tremendous industrial and commercial development of recent years. We have now manifold forms of property that were not even dreamed of at the time the general property tax came into favor. The development of the corporation with the varied forms of property following it, together with the wide distribution of securities, has entirely changed the complexion of affairs.

A system of taxation which could derive revenue from lands and houses and other kinds of visible property, which are fixed, nailed down, and unable to escape, is by no means fitted to derive a revenue from bonds and stocks and moneys and other forms of intangible personal property, like bonds and stocks and money and notes, which can hide and will hide whenever the tax rate becomes high enough to take what the owner of the property regards as too large a proportion of the income from that property.

The Gap Widens.

Even in the earlier days of corporate development, the misfit was not quite so bad as it is to-day. Year by year, however, bonds and stocks and notes and other froms of intangible personal property represent a larger and larger percentage of the total property of the community. Year by year, at the same time, the demands for revenue for public purposes, such as good roads, good schools, etc., become heavier and the tax rate goes higher and higher. At the same time the yield from bonds and stocks has grown smaller and smaller. In earlier days railroads thought nothing, for instance, of issuing 7 per cent bonds. To-day any standard railroad would consider itself disgraced in the matter of credit if it could not float its bonds at per cent or less. The inevitable result of these changing conditions—with the tax rate going higher and the yield from this class of property going lower—has been that the owners of this kind of property will not list it for taxation when the tax rate takes anywhere from 40 to 75 per cent of the income yielded by that property. Therefore, more and more of this kind of property has gone into hiding, and though such property forms every year a larger part of our total wealth, it yields steadily a smaller proportion of the total revenue, and the burden of supporting the government falls more and more heavily upon real estate and other forms of property that can not be hidden.

It is in order to cure this injustice and the evils attending it and resulting from it that the revision is urged in Kentucky. The evil has been corrected elsewhere. It can be corrected here. The States of the Union are rapidly abandoning this system. No state has ever succeeded in devising a system of penalties and assessments or equalization that could compel this intangible movable property to stand and be taxed when the tax rate amounts to confiscation of so large a part of the income.

How It Works in Kentucky.

Now let us look at the situation in Kentucky. The state tax is 50 cents. There you have already a tax rate quite as high as some classes of property can easily stand. But we do not stop there. Under our law on top of this 50-cent state tax must be put the county tax, which, taking the state over, will average not far from 50 cents. This gives us a tax rate of $1, too high for many, and the process of hiding gets well under way.

Nor do we stop here. On top of this state tax of 50 cents and the county tax of 50 cents there is still imposed a local tax ranging all the way from 50 cents to $1.85, and sometimes higher, and with every 5 or 10 cents added to the rate more and more property is eliminated by hiding or undervaluation. The average tax rate in cities and towns of first, second, third, fourth and fifth classes in Kentucky is about $2.22. This amounts to about 55 per cent of the return from any 4 per cent investment. It amounts to a little under 45 per cent of the return from any 5 per cent investment, and if you apply it to a 3 per cent investment, such as a savings account, it takes nearly 75 per cent of the income. Not even the wildest extremest would propose an income tax of 45 to 75 per cent. Yet that is what we try to collect from some classes of property. It is too much to expect of weak human nature. It is a stupid defiance of economic laws as well as of the law of human nature. When any tax takes more than 10 per cent of the income from any class of property, undervaluation and evasion will begin. The larger the percentage of income taken by a tax the greater incentive to evasion, undervaluation and perjury in order to escape the burden, until you reach a point where to pile further taxes on a tax rate already high does not yield a proportionate increase of revenue.

We Have Tried It Nineteen Years.

We fixed this system in the new constitution nineteen years ago. Our intentions were good. We acted with the best light we had at that time. Unfortunately, however, at the time we adopted it, the system was being abandoned elsewhere. It is not yielding sufficient revenue for a progressive state. It hampers industries. It burdens the poor man. It drives capital out of the state, or into forms of investment that do not promote business activity and do not furnish employment to labor and do not develop the resources of the state.

It is a mistake to suppose that it is the rich man only, or chiefly, who has a cause of complaint against the present tax system. The rich man can take care of himself, and does take care of himself. He understands the tax laws, or if he does not understand them himself, he is able to employ the best legal counsel to tell him how to so arrange his investments as to be in a safe position when the assessment time rolls around. If all else fails, he can move out of the state. He is smart enough to put the greater part of his estate in forms of property that he can easily conceal from the assessor. The poor man can not do these things. If he has been fortunate and thrifty enough to save anything at all, generally it first takes the form of a savings account and then of a home. He knows little or nothing of stocks and bonds. If he has a savings account he must conceal it from the assessor or give up practically the whole of its yeild in taxes. If he has not saved enough for a home he still pays a tax on real estate, for every man who lives under a roof must pay this tax, whether in exchange for a tax recipt from the sheriff, or for a rent receipt from the landlord. There is no escaping it. And if the poor man in Kentucky has tried to buy a home and has made a partial payment on it, he finds that the notes representing his deferred payments are also taxed, and the lender may be trusted to arrange matters so that the owner of the property will stand the burden of the tax on those notes, practically making him pay double tax to the extent of his unpaid purchase money.

Costs the State Heavily.

I have seen it stated recently that the assertion that our tax system has driven capital from Kentucky and keeps other capital from coming to Kentucky is a bald assertion not resting on facts. I have stated before, and I repeat here, that about three years ago by correspondence and otherwise I personally traced more than five million dollars of capital that had been invested in Kentucky, but had been recently closed out and taken from the state because its owners found that under more advantageous tax laws elsewhere they could get greater yields from their investment. This money was not taken from the large centers of population like Louisville. It was taken from small communities where the withdrawal of $100,000 or $200,000 meant a rather serious contraction in the available capital of the community.

We Need Outside Capital.

It has not been long since I heard the very startling statement made by a speaker at a public gathering that we do not need foreign capital in Kentucky. I am quite sure no editor of a Kentucky newspaper will agree to this. Practically all of the development of the resources of Kentucky that has taken place has been by the aid of foreign capital. It must have been so. We did not have the capital ourselves. If we do not get it from the outside, we would not have it at all. The development now going on in Eastern Kentucky is almost wholly by means of outside capital. We need this outside capital. We want it to come. We want it to stand for its fair share of the burden of our expenses. It is not proposed to exempt it from taxation in order to get it, but it is proposed to adjust the taxes upon every form of capital that comes with a reasonable view to the profit it expects to yield its owners and also with an eye out for the competition between one State and another in the advantages offered for such investments.

Some Absurd Results.

Let me point out a few of the absurdities in practice in enforcing the general property tax in Kentucky. Let us suppose a man with a thousand dollars in a savings account in Louisville. At the prevailing rate of interest, three per cent, he would realize in one year thirty dollars on his savings. He would pay $26.65 of this $30.00 in taxes. I do not know what the tax rate now is in Paducah. Several years ago it was $3.10 on the $100.00. If this man had his thousand dollars deposited in a Paducah bank at three per cent interest, he would have realized $30.00 a year from his investment, and he would have paid $31.00 in taxes, paying a penalty for being thrifty. In view of this, it is no wonder that out of more than $6,000,000,000 of savings in the United States there are barely $20,000,000 in savings banks in Kentucky. The more liberal policy pursued by the New England States has made that little corner of our country the great reservoir of savings funds, the hoarded dollars of people of small means, which in the aggregate make such an enormous sum, that every great enterprise with a deserving bond issue to float looks first to the New England market.

Banks Protect Themselves.

It is often stated by people who have not investigated this movement for a revision of the tax system that it originates largely in the desire of banks to escape from taxation. Let no one concern himself about the banks in this matter. The tax on banks does not stop there. There is such a thing as incidence of taxation, which in common parlance merely means shouldering the load off on the next fellow. If a bank has to pay a high rate of taxation it gets it back from the borrower. If that borrower is a retail merchant he gets it back from his customer. If the borrower is the owner of real estate who is putting money into houses, he gets it back from his tenants, who may be poor men. In the end, the tax will be borne by somebody else than the bank. The bank will continue to earn dividends for its stockholders.

But I do not mean that too heavy a tax on a bank has not an unfavorable effect. The unfavorable effect of it is upon the community, however, as a whole. Rather than stand too heavy a load of taxation the banks will reduce their capital and surplus, as many of them have done in Kentucky. Under the law of this State, the amount that can be loaned by a bank to any one individual or firm or corporation is limited to a fixed percentage of the capital and surplus of that bank. The result, therefore, of reducing the capital and surplus of banks is to reduce the amount of credit that can be given and to restrict the banking facilities of our large mercantile and manufacturing establishments. This has gone so far that there is not a large establishment in the State to-day that can procure from its local banks a sufficient line of credit to carry on its enterprise. Nor is there in Kentucky today on account of the heavy tax we put on capital and banking deposits a single institution or any group of institutions strong enough to float a really big financial enterprise.

A Farsical Result.

Contrast with this the fact that for 1910 there were listed in the State of Kentucky for taxation bonds to the amount of only $5,773,376, out of a total assessment of $828,275,022—or less than seven-tenths of one per cent. Add to bonds the amount listed of stocks and money and they all amount to less than 10 per cent of the total, and without mortgage notes (which can't escape) to less than 5 per cent of the total. This is absurd, but it is true. No man will presume to say that this is more than an infinitesimal part of the bonds actually owned in this State subject to taxation under the State laws as they stand. Of this meagre amount nearly one-half was listed in Jefferson County.

How It Could Be Better Done.

There are ways of deriving revenue from these classes of property that escape in Kentucky under our present system. Let me illustrate. We attempt, as I have shown, to tax savings deposits yielding three per cent by the same method and at the same rate that we use in taking any other form of property which pays fifteen or twenty or twenty-five per cent and which is fixed and visible in its character. The consequence is that practically no savings deposits are given in for taxation. In the New England States savings deposits are taxed at rates varying from some thirty to forty cents. This tax is paid by the bank, and the bank adjusts it with the owner of the savings deposit. The State is certain of the revenue, since it is content to take a reasonable percentage of the income derived from the deposit, and it has no difficulty in collecting it. It is not forced to attempt to find this property in the hands of the individual holder.

Can Be Brought Out.

It may be urged that lowering the rate on property of this character will not bring it out for taxation. We can only point to the experience of other States in this respect. Human nature is pretty much the same everywhere. Most men would rather be honest about their assessments if they can be so without suffering confiscation. The change of rate on this class of property has multiplied the revenue from it many fold in the State of Maryland within recent years, and made possible the reduction of the State tax rate to 16 cents.

Our Remedy in Kentucky.

But we are not at liberty in the State of Kentucky to adopt any of the methods that have afforded relief to other States, because of the restriction put upon our Legislature by the constitution of the State. We are tied hand and foot to the general property tax system.

I do not believe in criticising without proposing a remedy. It is not proposed that there should be any sudden and radical change of the revenue system immediately upon the adoption of the proposed amendment to the Constitution of the State. If the Legislature proposes the amendment to the constitution and the people ratify it at the polls, the result up to that point will be merely that the Legislature is put in a position where it can begin the work of revising our tax system. The amendment does not mean "must." It means "may." It is wise the Legislature will revise slowly. The government must go on. Revenue must be had. Revision must be cautious. It should preferably be assisted by a tax commission gathering information for the Legislature to act upon. It should be along a consistent line designed to end in a system under which the sources of revenue shall be classified, certain property being taxed for State purposes, and for State purposes only; other property for Municipal purposes and for Municipal purposes only; still other property for County purposes and for County purposes only—all property being taxed at some rate for some purpose and for one purpose only, that rate being as fairly as possible adjusted to the normal income from property of that class and collected by the method that will yield the largest returns.

That is the proposition in a nutshell. It is not theory. It is being successfully done. Fourteen States have now so shaped their constitutions that they may do it. And at every step of the progress from the old method to the new, the work would be in the hands of the chosen representatives of the people.

The Goal To Be Reached.

The formulating of the new system and the working out of its details should be done most cautiously, but always with a view to finally reaching a point where the State would raise its entire revenues from one class of property; the Counties from another class of property, and the Cities from still another. Under such a system, when completely in effect, farming lands would be taxed only for local purposes. They should not pay a cent of tax for State purposes. No kind of property taxed for State purposes should be taxed for local purposes, and none taxed for County or City purposes should be taxed for State purposes.

By this separation of sources of revenue, we avoid that piling up of one tax rate on another which makes the burden so heavy in Kentucky, and by this classifying of property according to its capacity for standing a tax proportionate to the income it yields, we remove the incentive which our present system furnishes to undervaluation and evasion and perjury.

I am not pointing out an ideal or untried system. This system has been followed and is being followed successfully elsewhere. There is no reason why it should not prove equally successful in Kentucky. It holds out the hope of relief.

I trust I have made it plain that tax revision does not mean exemption for anybody. It means merely a fair apportionment of the burden as to kinds of property. It means an abandonment of a system that promises ideal uniformity in theory, but in practice has resulted in the grossest unfairness to all visible forms of property and the practical exemption of millions. It means putting in the hands of the Legislature the power to vary the rate and the method at all times to suit changed and changing forms of property, so that if property will not stand to be taxed by one method, we may reach it by another; and so that if one rate is found too high for a class of property (having reference to the income that property yields) a different rate may be tried in the interest of larger revenue as well as of fairness. So that, in short, we may be free to deal with a question of such importance at all times as any business man would deal with the constantly recurring problems in his business life, changing his methods to take advantage of his own experience and the experience of others, and of all of the information he can get on the subject.

SHERIFF's SALE

KNOX CIRCUIT COURT

J. M. Robsion, Plff,

vs.

Daniel Martin &c., Defts.

I S. H. Jones, Sheriff of Knox county, will, under and by virtue of an execution which issued in the above styled action from the office of the Clerk of the Knox Circuit Court on the —— day of December, 1910 in favor of plaintiff J. M. Robsion, on Monday, January 23, 1911, between tae hours of 10 o'clock a. m. and 2 o'clock p. m. at the front door of the Court house in Barbourville, Kentucky, sell at public outcry to the highest and best bidder on a credit of six months with approved security, a certain tract of land on the waters of Lynn Camp Creek in Knox county, Ky., and bounded on the north by the lands of Samuel Harris and Taser Sullivan, on the east by the lands of Robert Martin and on the west by the lands of Samuel Harris and it is what is known as part of the Vol Martin farm and levied on as the lands of defendant Daniel Martin and the amount to be raised is $75.00 with legal interest from December 1st, 1908 and the sum of $41.25 for costs.

This January 3rd, 1911.

S. H. JONES, S. K. C.

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SHERIFF's SALE

KNOX CIRCUIT COURT

Corbin Banking Co., Plff.

vs.

S. A. Ford &c., Defts.

I. S. H. Jones, sheriff of Knox county, will, on Monday, January 23, 1911, between the hours of 10 o'clock a. m. and 2 o'clock p. m., at the front door of the Court house in Barbourville, Ky., sell at public outcry to the highest and best bidder on a credit of six months with approxed security, a certain tract of land in and near Corbin, in Knox county, Ky., and bounded on the north by the Barbourville road, on the east by the lands of Hatfields, on the south by the Mose Ray lands, and on the west by the lands of Jennie Rains, and levied on as the lands of the defendant S. A. Ford.

Said levy and sale are under and by virtue of execution No. 2305 which issued from the office of the Knox circuit court on the 17th day of December, 1910. The amount of money to be raised is $550.00 with legal interest from January 14, 1907 and the sum of $50.35 for costs.

This January 3rd, 1911.

S. H. JONES, S K. C.

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